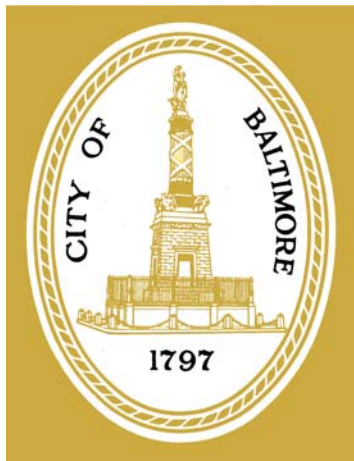

CITY OF BALTIMORE

**Maryland 9-1-1 Emergency Number System Program
Schedule of Program Funds and Program Costs**

Fiscal Year Ended June 30, 2000

(With Independent Auditor's Report Thereon)



City of Baltimore
Department of Audits

CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



DEPARTMENT OF AUDITS

YOVONDA D. BROOKS, CPA
City Auditor

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Independent Auditor's Report

January 8, 2001

Honorable Joan M. Pratt, Comptroller
And Other Members of the
Board of Estimates
City of Baltimore

We have audited the accompanying schedule of program funds and program costs (as defined in the Maryland Annotated Code, Title 18) of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland for the year ended June 30, 2000. This schedule is the responsibility of the management of Baltimore City, Maryland. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of program funds and program costs is free of material misstatement. An audit includes examining, on a test basis, evidence supporting amounts and disclosures in the schedule of program funds and program costs. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedule was prepared to present the program funds and program costs of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland pursuant to the law referred to in the first paragraph and is not intended to present fairly the financial position of the City of Baltimore, Maryland and results of its operations and the cash flows of its proprietary and similar trust fund types in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the schedule of program funds and program costs referred to above presents fairly, in all material respects, the program funds and program costs of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland for the year ended June 30, 2000, as defined in the law referred to in the first paragraph.

This report is intended solely for the information and use of the management of Baltimore City, Maryland and the Maryland Department of Public Safety and Correctional Services. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

Yovonda D. Brooks, CPA
City Auditor

City of Baltimore
Maryland 9-1-1 Emergency Number System Program

Schedule of Program Funds and Program Costs (Note 1)

Fiscal Year Ended June 30, 2000

Program funds received through the Maryland Department of	
Public Safety and Correctional Services:	
Proceeds for 9-1-1 System enhancements and costs (note 2)	\$ 2,364,113
Interest from 9-1-1 Trust Fund	110,741
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Total program funds	2,474,854
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Direct program related costs (note 3)	
Payroll and related costs	1,161,364
Telephone costs	913,910
Materials & supplies	1,883
Equipment costs; repair, maintenance, and leasing costs	20,537
Other costs	135
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Total direct program related costs	2,097,829
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Excess of amounts received over program costs	\$ 377,025
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Notes:

- (1) The City maintains separate ledger accounting of program funds and costs.
- (2) Program funds are reported on a cash basis and reflect cash received during the period.
- (3) Program costs are reported in accordance with Title 18 of the Maryland Annotated Code (including the 2000 supplement) and are reflected on the accrual basis.